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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.499 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.196 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Subhodh Mukherji Productions ..Respondent.

Mr.A.D.Kango with P.S.Sahadevan for appellant.

Mr.A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 1ST OCTOBER, 2007.

P.C. :-

There is a delay of 305 days in preferring the appeal. There is affidavit of Mr.K.Mohandas in support of the Motion. There is an additional affidavit of Mr.Manoj Kumar filed on 29/9/2007. From the affidavit it is clear that the last date for filing the appeal was 8/4/2005. The file was sent to the Ministry of Law on 8/4/2005. Draft was received on 30/11/2005 and the appeal is filed on 7/2/2006. The delay between 30/11/2005 to 7/2/2006 is sought to be explained that the Commissioner of Income Tax suggested modifications of some grounds and the panel counsel received the draft in the second week of January, 2006.

Considering the fact that the order of the I.T.A.T. was received on 9/12/2004 and the file was sent to the Ministry of Law on 8/4/2005 i.e. on the last date and the subsequent delay, in our opinion, the cause shown would not amount to sufficient cause. Considering the same, the Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**